

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
INVENTORY - MANUFACTURER OF TOBACCO PRODUCTS

(File in duplicate - See instructions on back)

FOR ATF USE ONLY

AUDITED BY

DATE OF AUDIT

1. NAME OF MANUFACTURER

2. PERMIT NUMBER

3. ADDRESS OF FACTORY *(Number, Street, City, State and ZIP Code)*

TP-

4. TYPE OF INVENTORY *(Check applicable box)*
☐ COMMENCING ☐ CONCLUDING ☐ SPECIAL

5. DATE OF INVENTORY

ARTICLE	6. IN BOND	7. TAX DETERMINED
a. Small Cigarettes <i>(number)</i>		
b. Large Cigarettes <i>(number)</i>		
c. Small Cigars <i>(number)</i>		
d. Large Cigars <i>(number)</i>		
e. Chewing Tobacco <i>(pounds and ounces)</i>		
f. Snuff <i>(pounds and ounces)</i>		
g. Pipe Tobacco <i>(pounds and ounces)</i>		
h. Roll-Your-Own Tobacco <i>(pounds and ounces)</i>		

Under the penalties of perjury, I declare that this inventory includes all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, and roll-your-own tobacco required to be accounted for and is, to the best of my knowledge and belief, true and accurate.

8. SIGNATURE

9. DATE

10. TITLE OR STATUS *(State whether individual owner, member of firm, or if officer of corporation, give title)*

TO BE EXECUTED ONLY WHEN INVENTORY IS VERIFIED BY ATF OFFICER. I have examined the cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, and roll-your-own tobacco reported in this inventory and am satisfied that the inventory is accurate.

11. SIGNATURE OF ATF OFFICER

12. TITLE

13. DATE

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to establish a basis for verification of tax liability. This form is subject to ATF inspection. Completion of this form is mandatory. (26 U.S.C. 5721, 5741).

The estimated average burden associated with this collection of information is 5 hours per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, D.C. 20226.

An agency may not conduct or sponsor, and an individual is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

INSTRUCTIONS

When required. Each manufacturer is required by regulations (27 CFR Part 270) to make a true and accurate inventory at the time of commencing business, at the time of concluding business, and at such other time as any ATF officer may require. Such inventories will be made and the date entered in item 5 of this form as the DATE OF INVENTORY as follows:

Commencing inventory. To be made as of the beginning of business on the date of commencing business, including requalification (*but not merely the amendment of a permit*), including the reopening of the business upon a change of location, and including the commencing of business upon transfer of ownership. The effective date of the permit is shown thereon will be the DATE OF INVENTORY.

Concluding inventory. To be made as of the close of business on the date the business is concluded, including transfer of ownership, and including a change of location. Where a fiduciary takes over the business for liquidation and files a statement and extension of coverage of the manufacturer's bond, as provided by regulations, no concluding inventory is necessary until the fiduciary liquidates the business. The DATE OF INVENTORY will be the date the permit is surrendered, or in the case of transfer of ownership the date preceding the commencing inventory of the successor.

Special inventory. To be made whenever required by any ATF officer. When such an inventory is made as of the beginning of business on any day, that date will be entered as the DATE OF INVENTORY and when made as of the close of business on any day will be considered as made at the beginning of business of the next calendar day and such data entered as the DATE OF INVENTORY.

Items to be included. Regulations (27 CFR Part 270) require that inventories include all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco and roll-your own tobacco required to be accounted for in the records. This includes all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco and roll-your-own tobacco in the factory and all cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, and roll-your-own tobacco stored outside the factory when the ATF official has authorized such storage.

Preparation and disposition. The inventory should be prepared by the manufacturer in duplicate, the original submitted to the National Revenue Center, 8002 Federal Office Bldg., 550 Main Street, Cincinnati, OH, 45202-3263. The duplicate copy will be retained by the manufacturer.

Verification by ATF officer. The ATF officer's certificate will be executed only when an ATF officer requires verification.